

**UNITED STATES DISTRICT COURT  
DISTRICT OF OREGON**

**UNITED STATES OF AMERICA**

**CR 07- 535 - BR**

**v.**

**INDICTMENT**

**JOSEPH OQUENDO SALADINO,  
RICHARD ALLEN FUSELIER,  
MARCEL ROY BENDSHADLER,  
MICHAEL SEAN MUNGOVAN  
A.K.A. "CAJUN MIKE,"  
RICHARD J. ORTT,**

**18 U.S.C. § 371  
Conspiracy to Defraud the U.S.**

**\*\*UNDER SEAL\*\***

**Defendants.**

**THE GRAND JURY CHARGES:**

**INTRODUCTORY ALLEGATIONS**

At all times relevant to this Indictment:

1. On or about January 2000, defendant JOSEPH OQUENDO SALADINO (SALADINO) founded Freedom & Privacy Committee (FPC) while residing in Portland, Oregon. FPC sold several abusive tax programs which had no legitimate purpose and were designed solely to assist people to evade the assessment or collection of federal income taxes. The programs were marketed via FPC's web site, [freedomcommittee.com](http://freedomcommittee.com), through weekly telephone conference calls advertised on FPC's web site, and through a network of independent representatives. People were also invited to attend live seminars hosted by FPC salesmen throughout the continental United States. SALADINO was the main lecturer at many of the FPC seminars.

2. On or about February 1, 2001, defendant RICHARD ALLEN FUSELIER (FUSELIER) founded COMPENSATION CONSULTANTS, INC. (CC). CC was formed to assist people to evade the assessment or collection of federal income taxes.

3. Defendant MICHAEL SEAN MUNGOVAN (MUNGOVAN), (aka "Cajun Mike"), was the National Sales Director for FPC from about May 2002 and continuing through at least November 2005.

4. Defendant MARCEL ROY BENDSHADLER (BENDSHADLER) was an FPC Independent Representative and sold FPC's products to individuals from about May 2001 through at least November 2005. In addition, BENDSHADLER organized and presented information during FPC seminars in the state of Oregon.

5. Defendant RICHARD J. ORTT (ORTT) prepared, and caused to be prepared, hundreds of fraudulent federal individual income tax returns for CC's clients, from about February 2002 through at least May 2004. ORTT also communicated with CC clients when they had questions or problems regarding their income tax returns or received correspondence from the IRS. FUSELIER also prepared, and caused to be prepared, federal individual income tax returns for CC's clients.

6. From in or about May 2001 through at least January 2005, FPC marketed and sold several different abusive tax programs, including but not limited to the Claim of Right Tax Freedom Program, Affidavit/Statement, Corporation Sole, Expatriation, and Individual Master File (IMF).

7. The Claim of Right Tax Freedom Program (Claim of Right) was originally offered through CC and was subsequently marketed by FPC as well. Federal individual income

tax returns filed using this program claimed false deductions equal to the amount of wages or self-employment income earned, effectively eliminating all tax liabilities, citing Internal Revenue Code (IRC) Sections 183, 212, 1033, 1341, and others, as the alleged authority for the deductions. Additionally, many tax returns would also claim refunds for Social Security and Medicare taxes withheld from wages. The Claim of Right program was also referred to as the 1040X program.

8. FPC charged about \$1,095 for the first tax year and \$250 for each additional tax year for which a return was prepared utilizing the Claim of Right program. In addition, FPC collected 25% of the refunds in excess of \$1,000 which were received as a result of filing Claim of Right tax returns. From about September 2002 through March 2004, FPC collected at least \$629,000 from clients who purchased or utilized the Claim of Right program.

9. SALADINO and FUSELIER maintained regular contact by telephone and email regarding the Claim of Right program, and often discussed changes before they were incorporated in the marketing and implementation of the Claim of Right program. From at least September 2002 through May 2003, SALADINO made regular payments to FUSELIER for his services and expenses.

10. Beginning in or about July 2002, FPC provided customers with instructions to complete the income tax returns for the Claim of Right program. Starting in 2003, FPC, through SALADINO and other FPC employees/directors, prepared the returns for the Claim of Right customers to file with the Internal Revenue Service (IRS). More than 1000 tax returns were filed by or on behalf of individuals utilizing FPC's Claim of Right Program. The claimed tax loss from these filings exceeded \$7.5 million.

11. FPC communicated with individuals seeking to avoid paying taxes through conference calls. These calls were often sponsored by SALADINO and MUNGOVAN and were heard by Oregon FPC participants, among others.

12. On or about October 18, 2004, the United States District Court in the Central District of California entered a preliminary injunction which barred SALADINO, FPC, and any agent of FPC from organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities.

13. On or about January 14, 2005, the Court of Federal Claims issued an order barring SALADINO from filing any new cases in the Court of Federal Claims. The order was issued based on SALADINO's multiple filings of frivolous arguments on behalf of clients.

14. On or about January 20, 2005, the United States District Court in the Central District of California entered a permanent civil injunction requiring SALADINO to remove from FPC's website [www.freedomcommittee.com](http://www.freedomcommittee.com) "all abusive tax scheme promotional materials, false commercial speech, and materials designed to incite others to violate the law (including the tax laws)."

15. On or about January 26, 2005, the United States District Court in the Western District of Louisiana entered a preliminary civil injunction against FUSELIER and ORTT, doing business as COMPENSATION CONSULTANTS (CC), enjoining them from "organizing, promoting, marketing, or selling any tax shelter, plan or arrangement that advises or encourages customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities."

16. On or about May 9, 2005, the United States District Court in the Western District of Louisiana entered a permanent civil injunction against FUSELIER and ORTT, doing business as CC, enjoining them from “organizing, promoting, marketing, or selling any tax shelter, plan or arrangement that advises or encourages customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities.” They were also ordered to remove from their websites [www.commonlawcollege.com](http://www.commonlawcollege.com) and [www.civil-liberties.com](http://www.civil-liberties.com), “all abusive tax scheme promotional materials, false commercial speech, and materials designed to incite others to violate the law (including the tax laws).”

### **Count 1**

(Conspiracy To Defraud - 18 U.S.C. Section 371)

17. The grand jury repeats and realleges each of the Introductory Allegations in paragraphs 1 through 16.

### **OBJECT OF THE CONSPIRACY**

18. Beginning in or about June 2002 and continuing up to and including the present, in the District of Oregon, and elsewhere, defendants JOSEPH OQUENDO SALADINO, RICHARD ALLEN FUSELIER, MARCEL ROY BENDSHADLER, MICHAEL SEAN MUNGOVAN (A.K.A. CAJUN MIKE), and RICHARD J. ORTT, and others known and unknown to the grand jury, unlawfully and knowingly combined, conspired, confederated, and agreed together to defraud the United States by deceitful and dishonest means by impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service, an agency of the United States, in the ascertainment, computation, assessment and collection of revenue, that is, federal individual income taxes.

**MANNER AND MEANS OF THE CONSPIRACY**

19. Defendants SALADINO, FUSELIER, BENDSHADLER, MUNGOVAN, and ORTT, and others known and unknown to the grand jury, carried out their conspiracy through the following means:

- a. marketed and sold programs designed to assist people in evading the assessment or collection of federal income taxes;
- b. marketed and sold these programs to people across the continental United States;
- c. arranged for training of “litigators” to represent clients of CC and FPC in court and in matters with the IRS;
- d. conducted weekly conference calls to market particular tax programs;
- e. conducted weekly conference calls regarding litigation matters;
- f. assisted people in filing federal income tax returns completed based on theory of programs sold;
- g. assisted people in filing documents, or filed documents on their behalf, with the IRS, in Federal District Courts, and in the United States Court of Federal Claims;
- h. encouraged customers to pay for FPC programs with money orders in which the payee field was left blank;
- i. used money orders received in payment for FPC products to pay for personal expenses of the defendants;
- j. used internet payment systems.

### **OVERT ACTS**

In furtherance of said conspiracy and to effect the objects thereof, the following overt acts were committed by defendants SALADINO, FUSELIER, BENDSHADLER, MUNGOVAN, and ORTT, and others, in the District of Oregon and elsewhere:

1. In May and June 2002, FUSELIER assisted an Oregon resident in litigation in the Oregon Courts regarding the use of the Claim of Right program.
2. On or about May 31, 2002, MUNGOVAN agreed to act as the National Sales Director for FPC by executing a contract and Addendum with FPC that outlined MUNGOVAN's duties with respect to the Expatriation and Corporation Sole products.
3. On or about July 9, 2002, SALADINO sent an email in which he asked FUSELIER to send him copies of redacted refund checks to show to interested persons. SALADINO said: "Things are heating up here and we are getting things put in place to start the 1040X program in the next day or two."
4. On or about July 10, 2002, FUSELIER sent an email to SALADINO in which he discussed to whom the Claim of Right program should be sold. FUSELIER stated: "This should only be used (right now) on people who are in trouble . . . It is much easier to sell a life preserver to someone drowning."
5. On or about July 14, 2002, SALADINO sent an email to FUSELIER in which he questioned whether the Claim of Right should be deducted in the Miscellaneous Section of the Schedule A or if the Claim of Right should be deducted somewhere else. FUSELIER responded to SALADINO by attaching a publication from the Common Law Court of the United States of America, an organization founded by FUSELIER in about 1993.

6. On or about July 17, 2002, defendants caused a 1999 Form 1040 for client GC, an Oregon resident, to be filed with the IRS, claiming a refund of \$17,086, based on the Claim of Right program and Internal Revenue Code (IRC) Section 1341.

7. On or about August 5, 2002, defendants caused a 2001 Form 1040X for client WR, a Nevada resident, to be filed with the IRS, claiming a refund of \$6,345, based on the Claim of Right program and IRC Section 1341.

8. On or about August 21, 2002, defendants caused a 2001 Form 1040 for clients TC & CC, Colorado residents, to be filed with the IRS, claiming a refund of \$10,225, based on the Claim of Right program and IRC Section 1341.

9. On or about September 9, 2002, defendants caused a 1999 Form 1040X for clients TC & CC, Colorado residents, to be filed with the IRS, claiming a refund of \$5,337, based on the Claim of Right program and IRC Section 1341.

10. On or about September 11, 2002, FUSELIER faxed SALADINO instructions for completing tax returns using the Claim of Right program.

11. On or about September 18, 2002, defendants caused a 2000 Form 1040X for clients TC & CC, Colorado residents, to be filed with the IRS, claiming a refund of \$8,271, based on the Claim of Right program and IRC Section 1341.

12. On or about September 24, 2002, Evocheck FPC account #60032 confirmed via email a \$200 payment SALADINO caused to be made in the name of COMPENSATION CONSULTANTS sent to RICHARD FUSELIER in Louisiana.

13. On or about October 3, 2002, defendants caused client TO to pay FPC \$1,345 for the Claim of Right program.



14. On or about October 16, 2002, defendants caused a 2001 Form 1040 for client CL, an Oregon resident, to be filed with the IRS, claiming a refund of \$3,636, based on the Claim of Right program and IRC Section 1341.

15. On or about October 28, 2002, defendants caused a 1999 Form 1040 for client CL, an Oregon resident, to be filed with the IRS, claiming a refund of \$7,068, based on the Claim of Right program and IRC Section 1341.

16. On or about November 8, 2002, defendants caused a 1998 Form 1040 for client CL, an Oregon resident, to be filed with the IRS, claiming a refund of \$3,224, based on the Claim of Right program and IRC Section 1341.

17. On or about December 3, 2002, defendants caused a 2000 Form 1040 for client CL, an Oregon resident, to be filed with the IRS, claiming a refund of \$4,328, based on the Claim of Right program and IRC Section 1341.

18. On or about January 3, 2003, client CL received an IRS refund check of \$4,328 using the Claim of Right program, of which \$832 was paid over to FPC as directed by the defendants.

19. On or about January 7, 2003, MUNGOVAN and SALADINO signed an Addendum that updated MUNGOVAN's duties with FPC.

20. On or about January 8, 2003, SALADINO emailed FUSELIER a letter from the IRS that stated: "The claim submitted does not meet the criteria of 'claim of right.' The amount is not deductible on the Schedule A."

21. On or about January 9, 2003, SALADINO and FUSELIER discussed via email the pros and cons of requesting a refund on Medicare and Social Security. FUSELIER stated that

anybody that needs Medicare and Social Security “would have to be crazy” to get out of the system when they are receiving more than they are paying.

22. On or about January 10, 2003, SALADINO sent an email to FPC employee DS requesting payment in money orders with the payee field left blank.

23. On or about January 13, 2003, SALADINO and FUSELIER discussed via email the “filings” for an FPC client which prompted a delay in the actions the IRS could take.

24. On or about January 21, 2003, an “Application for Habeas Corpus Relief” was caused to be filed by defendants in U.S. District Court in the District of Oregon on behalf of client LB based on the Claim of Right program.

25. On or about January 22, 2003, defendants caused a 2000 Form 1040X for clients TT & JT, Oregon residents, to be filed with the IRS, claiming a refund of \$5,665, based on the Claim of Right program and IRC Section 1341.

26. On or about February 7, 2003, defendants caused a 2001 Form 1040X for clients TT & JT, Oregon residents, to be filed with the IRS, claiming a refund of \$8,472, based on the Claim of Right program and IRC Section 1341.

27. On or about February 14, 2003, client WR, a Nevada resident, received an IRS refund check of \$6,529 using the Claim of Right program, of which \$1,382 was paid over to FPC as directed by defendants.

28. On or about March 4, 2003, a 2000 Form 1040 signed by ORTT for client TT, a California resident, was filed with the IRS, claiming a refund of \$4,108, based on the Claim of Right program and IRC Section 1341.

29. On or about March 21, 2003, an FPC sales seminar was held in Wilsonville, OR,

which was presented by BENDSHADLER and SALADINO.

30. On or about March 31, 2003, defendants caused a 2002 Form 1040 for clients TC & CC, Colorado residents, to be filed with the IRS, claiming a refund of \$3,570, based on the Claim of Right program and IRC Section 1341.

31. On or about April 14, 2003, BENDSHADLER signed an Independent Representative Contract with FPC to market FPC's products/programs.

32. On or about May 5, 2003, Evocheck FPC account #60032 confirmed via email a \$400 payment SALADINO caused to be made in the name of COMPENSATION CONSULTANTS sent to RICHARD FUSELIER in Louisiana.

33. On or about June 19, 2003, BENDSHADLER sold a Claim of Right program to client JS, an Oregon resident.

34. On or about July 1, 2003, SALADINO and FUSELIER planned a meeting via email for FUSELIER to meet with SALADINO and some prospective litigators.

35. On or about July 1, 2003, client LP, a Florida resident, paid FPC \$1,139 for the Claim of Right program as directed by the defendants.

36. On or about July 14, 2003, defendants caused a 2000 Form 1040X for client JS, an Oregon resident, to be filed with the IRS, claiming a refund of \$7,346, based on the Claim of Right program and IRC Sections 183 and 1341.

37. On or about July 18, 2003, client MB paid FPC \$2,127 for the Claim of Right program as directed by the defendants.

38. On or about July 22, 2003, ORTT filed a "212" suit in the United States Court of Federal Claims (assigned docket number 03-1755T) regarding the individual income taxes of

clients RB & GB.

39. On or about July 23, 2003, ORTT filed a "212" suit in the United States Court of Federal Claims (assigned docket number 03-1759T) regarding the individual income taxes of client JV.

40. On or about July 25, 2003, defendants caused a 2001 Form 1040X for client JS, an Oregon resident, to be filed with the IRS, claiming a refund of \$7,072, based on the Claim of Right program and IRC Sections 183 and 1341.

41. On or about August 13, 2003, defendants caused a 2002 Form 1040 for clients TT & JT, Oregon residents, to be filed with the IRS, claiming a refund of \$8,316, based on the Claim of Right program and IRC Sections 183, 212 and 1341.

42. On or about August 22, 2003, SALADINO sent an email to FPC client MB pertaining to IRS tax liens. SALADINO advised MB to "not keep much money in your bank account and . . . use money orders for a while until we can begin litigation."

43. On or about August 21, 2003, FUSELIER filed a "212" suit in the United States Court of Federal Claims (assigned docket number 03-1988T) regarding the individual income taxes of client TH.

44. On or about August 25, 2003, BENDSHADLER sold a Claim of Right program to client MD.

45. On or about September 3, 2003, client MD, an Oregon resident, paid FPC \$1,849 for the Claim of Right program as directed by the defendants.

46. On or about September 22, 2003, clients TT and JT received an IRS refund check of \$8,716 using the Claim of Right program, of which \$1,929 was paid over to FPC as directed

by the defendants.

47. On or about September 23, 2003, a 1994 Form 1040X signed by SALADINO for client NL, a North Carolina resident, claiming a refund of \$11,558, was filed with the IRS based on the Claim of Right program and IRC Sections 212 and 1341.

48. On or about September 30, 2003, SALADINO filed a "212" suit in the United States Court of Federal Claims (assigned docket number 03-2262T) regarding the individual income taxes of client NL.

49. On or about October 1, 2003, a 1994 Form 1040X signed by FUSELIER for client LP, a Colorado resident, was filed with the IRS, based on the Claim of Right program and IRC Sections 212 and 1341.

50. On or about October 4, 2003, an FPC sales seminar was held in Denver, CO, at the residential complex of client CC, presented by SALADINO.

51. On or about October 14, 2003, a 1999 Form 1040 signed by SALADINO for client MD, an Oregon resident, was filed with the IRS, claiming a refund of \$8,581, based on the Claim of Right program and IRC Sections 212 and 1341.

52. On or about October 14, 2003, a 2000 Form 1040 signed by SALADINO for client MD, an Oregon resident, was filed with the IRS, claiming a refund of \$3,318, based on the Claim of Right program and IRC Sections 212 and 1341.

53. On or about October 14, 2003, a 2001 Form 1040 signed by SALADINO for client MD, an Oregon resident, was filed with the IRS, claiming a refund of \$3,172, based on the Claim of Right program and IRC Sections 212 and 1341.

54. On or about October 14, 2003, a 2002 Form 1040 signed by SALADINO for

client MD, an Oregon resident, was filed with the IRS, claiming a refund of \$2,769, based on the Claim of Right program and IRC Sections 212 and 1341.

55. On or about October 17, 2003, a 2002 Form 1040X signed by ORTT for client TT, a California resident, was filed with the IRS, claiming a refund of \$3,410, based on the Claim of Right program and IRC Sections 183 and 212.

56. On or about November 1, 2003, a 2002 Form 1040 signed by ORTT for client NR, an Illinois resident, was filed with the IRS, claiming a refund of \$1,671, based on the Claim of Right program and IRC Sections 183 and 212.

57. On or about November 5, 2003, a Corporation Sole marketing conference call was conducted by FPC employees/directors at the direction of SALADINO.

58. On or about November 10, 2003, a 2002 Form 1040 signed by SALADINO for client BG, an Oregon resident, was filed with the IRS, claiming a refund of \$6,851, based on the Claim of Right program and IRC Sections 212 and 1341.

59. On or about January 7, 2004, client CM paid FPC \$671 for the Claim of Right program as directed by the defendants.

60. On or about January 22, 2004, a Claim of Right marketing conference call was conducted by FPC employees/directors at the direction of SALADINO.

61. On or about January 22, 2004, a 2000 Form 1040X signed by SALADINO for client CM, an Oregon resident, was filed with the IRS, claiming a refund of \$44,720, based on the Claim of Right program and IRC Sections 212 and 1341.

62. On or about January 26, 2004, a 1999 Form 1040X signed by SALADINO for clients GB & SB, Oregon residents, was filed with the IRS, claiming a refund of \$12,461, based

on the Claim of Right program and IRC Sections 212 and 1341.

63. On or about January 26, 2004, a 2000 Form 1040 signed by SALADINO for clients GB & SB, Oregon residents, was filed with the IRS, claiming a refund of \$18,739, based on the Claim of Right program and IRC Sections 212 and 1341.

64. On or about January 26, 2004, a 2001 Form 1040 signed by SALADINO for clients GB & SB, Oregon residents, was filed with the IRS, claiming a refund of \$17,886, based on the Claim of Right program and IRC Sections 212 and 1341.

65. On or about January 26, 2004, a 2002 Form 1040 signed by SALADINO for clients GB & SB, Oregon residents, was filed with the IRS, claiming a refund of \$19,723, based on the Claim of Right program and IRC Sections 212 and 1341.

66. On or about January 27, 2004, SALADINO signed a letter which was sent to the IRS on behalf of BG, an Oregon resident, regarding 1972-2002, discussing Individual Master File (IMF).

67. On or about January 29, 2004, a 1997 Form 1040 signed by SALADINO for client JJ, an Oregon resident, was filed with the IRS, claiming a refund of \$6,411, based on the Claim of Right program and IRC Sections 212 and 1341.

68. On or about February 4, 2004, MUNGOVAN hosted an FPC sales seminar in Richmond, Virginia, to recruit new participants in the FPC Corporation Sole and Claim of Right programs.

69. On or about March 10, 2004, defendants caused a 2001 Form 1040X for client JJ, an Oregon resident, to be filed with the IRS, claiming a refund of \$9,044, based on the Claim of Right program and IRC Sections 183 and 212.

70. On or about March 12, 2004, a 2003 Form 1040 signed by SALADINO for clients TC & CC, Colorado residents, was filed with the IRS, claiming a refund of \$6,471, based on the Claim of Right program and IRC Section 212.

71. On or about March 26, 2004, a 2003 Form 1040 signed by SALADINO for client CM, an Oregon resident, was filed with the IRS, claiming a refund of \$19,335, based on the Claim of Right program and IRC Section 212.

72. On or about March 26, 2004, FUSELIER assisted client TH to file a "212" suit in the United States Court of Federal Claims (assigned docket number 04-485T) regarding the individual income taxes of client TH.

73. On or about April 5, 2004, a 2003 Form 1040 signed by SALADINO for client TO, an Oregon resident, was filed with the IRS, claiming a refund of \$3,251, based on the Claim of Right program and IRC Section 212.

74. On or about April 7, 2004, FUSELIER assisted client JV to file a "212" suit in the United States Court of Federal Claims (assigned docket number 04-606T) regarding the individual income taxes of client JV.

75. On or about April 16, 2004, SALADINO filed an Administrative Tort Claim on behalf of FPC clients GB & SB.

76. On or about May 11, 2004, a 2002 Form 1040 signed by ORTT for client LS, a Florida resident, was filed with the IRS, claiming a refund of \$18,726, based on the Claim of Right program and IRC Section 183.

77. On or about May 13, 2004, a 2003 Form 1040 signed by SALADINO for clients GB & SB, Oregon residents, was filed with the IRS, claiming a refund of \$22,158, based on the



Claim of Right program and IRC Sections 183, 212 and 1033.

78. On or about May 24, 2004, FUSELIER assisted clients RB & GB to file a "212" suit in the United States Court of Federal Claims (assigned docket number 04-906T) regarding the individual income taxes of clients RB & GB.

79. On or about June 1, 2004, ORTT filed a 2001 Form 1040 in his own name using the Claim of Right. ORTT deducted \$30,895 on Line 27 of the Schedule A, stating it was "a deduction of not for profit activity income founded on Title 26, USC, section 183."

80. On or about June 2, 2004, FUSELIER filed a "212" credit claim for \$21,305 in the United States Court of Federal Claims (assigned docket number 04-951T) regarding client CL's 1996 taxes.

81. On or about July 23, 2004, a 2003 Form 1040 signed by SALADINO for client BG, an Oregon resident, was filed with the IRS, claiming a refund of \$7,070, based on the Claim of Right program and IRC Sections 183, 212 and 1033.

82. On or about July 24, 2004, a 2001 Form 1040X signed by SALADINO for client CM, an Oregon resident, was filed with the IRS, claiming a refund of \$14,592, based on the Claim of Right program and IRC Sections 183, 212 and 1033.

83. On or about August 14, 2004, a Form 843 Claim for Refund/Request for Abatement signed by FUSELIER for client NL, a North Carolina resident, was filed with the IRS, claiming a refund of \$1,733.

84. On or about September 13, 2004, a "Composite Return and attachments" signed by FUSELIER and by ORTT was filed with the IRS on behalf of client NL for tax year 1995.

85. On or about September 23, 2004, a "Composite Return and attachments" signed

by FUSELIER and ORTT was filed with the IRS on behalf of client NR for tax year 2000.

86. On or about October 15, 2004, FUSELIER assisted clients RB & GB to file a "212" suit in the United States Court of Federal Claims (assigned docket number 04-1568T) regarding the individual income taxes of clients RB & GB.

87. On or about October 18, 2004, FUSELIER assisted client NL to file a "212" suit in the United States Court of Federal Claims (assigned docket number 04-1570T) regarding the individual income taxes of client NL.

88. On or about July 5, 2005, an Affidavit/Statement conference call was hosted/moderated by MUNGOVAN.

89. On or about August 22, 2005, MUNGOVAN was the guest speaker on BENDSHADLER's radio program marketing the FPC Affidavit/Statement and Corporation Sole programs.

All in violation of Title 18, United States Code, Section 371.

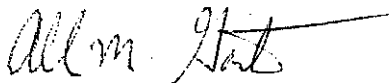
DATED this 18<sup>th</sup> day of December, 2007.

A TRUE BILL:

\_\_\_\_\_  
Foreperson

United States Attorney  
KARIN J. IMMERGUT

By:



ALLAN M. GARTEN, OSB #812360

Assistant United States Attorney

CRAIG J. GABRIEL, OSB #012571

Assistant United States Attorney

LORI A. HENDRICKSON, OHIO SB #0067831

Trial Attorney, Department of Justice, Tax Division